

**GOVERNMENT OF INDIA
MINISTRY OF EDUCATION**

**REPORT OF THE REVIEWING COMMITTEE APPOINTED
BY THE GOVERNMENT OF INDIA TO GO INTO THE
PROBLEMS AND DIFFICULTIES FACING THE THREE
CENTRAL UNIVERSITIES AND REPORT ON THE WAYS
AND MEANS IN WHICH THE GOVERNMENT OF INDIA
SHOULD ASSIST THEM**

1950-51



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REPORT ON THE FINANCIAL POSITION OF ALIGARH MUSLIM UNIVERSITY, BANARAS HINDU UNIVERSITY & UNIVERSITY OF DELHI

SECTION I—INTRODUCTORY AND GENERAL OBSERVATIONS

I.—Appointment and terms of reference

A Committee consisting of Mr. Ashfaque Husain, and Mr. P. K. Basu, was appointed by Government in June 1950, as per Ministry of Education letter No. D.6141/50-D.3, dated the 21st June 1950 which runs as follows :—

“ I am directed to say that the Government of India are at present giving grants to the three Central Universities, namely, the Aligarh Muslim University, the Banaras Hindu University and the Delhi University for various purposes. It has now been decided that the question of fixing normal (block) grant to these Universities should be settled in the light of the requirements of these Universities. They have accordingly decided that Mr. Ashfaque Husain, Deputy Secretary, Ministry of Education and Mr. P. K. Basu, Deputy Secretary, Ministry of Finance should visit these Universities and after discussion with the University authorities report to the Government of India on the present problems and difficulties of the Universities and suggest the best way in which the Government of India should assist them.....”

As members of this Committee we visited Aligarh, Banaras and the Delhi Universities and besides examining their books of account and obtaining a great deal of statistical information from the Universities, held numerous conferences with the University authorities.

We take this opportunity to thank the University authorities for all the facilities given to us.

II.—Structure of the Report (Financial)

The result of our investigation is embodied in this report which is split up into four sections. The first contains some general observations which apply to all the three Universities, and the other three sections deal with each University separately.

III.—General Observations

(1) *Method adopted for calculating Block Grant*

We recommend that the Block Grants should be based on the net deficits of the Universities on the Revenue Account for the last two or three years. We assume that other things being same the deficits of the succeeding years will be of the same order. As regards needs for normal expansion we have provided for a ‘cushion’ for each University.

The ‘net deficit’ in this context means the net approved expenditure of the University on Revenue Account *minus* the gross total revenue receipts from all sources, including grants from States (Provinces), interest on investments and donations not earmarked for specific purposes and income from the properties but excluding the Government of India grants on the Revenue Account. The word ‘approved expenditure’ means the actual expenditure of the year limited to budget provision, subject to the conditions laid down

in paras. 6 and 7 below of these General Observations and also subject to such savings as accrue on the implementation of our recommendations in this respect mentioned in the separate Sections, as certified by the Auditor.

(2) *Method of payment*

We suggest that the Block Grant should be paid in two equal instalments, in September and early March every year.

(3) *Audit*

As Government will be incurring a liability for paying very substantial amounts on the basis of these recommendations, we recommend that the accounts of the Universities should be audited by a nominee of the Comptroller and Auditor General of India. This audit should be done free and should not entail any expenditure on the Universities. The Auditor will certify the net annual deficits of the Universities and if the actual net deficit of a year as certified by the Auditor is not covered by the Block Grant already given an adjusting payment may be made at the discretion of the Government in the next year. We expect, however, that the occasion for the grant of such adjusting payment will be very rare in view of the cushion that has been provided.

(4) *Structure of Accounts*

The University Commission had difficulty in getting a clear picture of the finances of the Banaras Hindu University as the University has a complicated system of accounting, *vide* the Commission's remarks at pages 459-460 of their Report. We had also the same difficulty. The structure of accounts at Banaras is such that it requires a lot of calculation to get a correct picture of the current financial needs of the University. There is confusion in the classification of Revenue and Capital items. Many of the items in the General Fund Capital Account relate to current recurring expenditure. There is also confusion in the classification of items under General Fund and Special Fund Accounts. We recommend that the Auditor should be asked to devise a standard accounting procedure for these Universities and particularly for the Banaras University after his first audit of the accounts. The Accounts should be such as to be clear even to those who are not directly concerned with Finance.

(5) *Financial Control*

We also noticed that the Budget Estimates of the Banaras University varied widely from the actual expenditure. This was also the experience of the University Commission, *vide* their remarks at pages 459-460 of their Report. As the Budget is the main controlling agency of expenditure that can be rightly incurred and as the financial responsibility of the Government of India on a system of block grants will be based on net deficits, we strongly recommend that a representative of the Ministry of Finance should be either nominated to or co-opted by the Council or Body that is authorised to sanction the University Budget of the year.

(6) *Vacant and new posts*

In all these Universities we noticed that quite a number of posts were vacant each year. At the same time some of the Departments have already a high pupil teacher ratio. As the number of the vacant posts varies from year to year it has not been possible for us to work out the net deficit of the Universities accurately inclusive of these vacant posts. Our general recommendation therefore is that Universities should not fill their vacant posts carrying an initial salary of Rs. 500 and above per month or involving a total expenditure of more than Rs. 30,000 per annum without the prior concurrence of the Government. Similarly, new posts involving a total expenditure of

more than Rs. 30,000 per annum or any single new post carrying an initial salary of Rs. 500 p. m. should not be created without the prior concurrence of the Government.

(7) Admission

We noticed that the Universities sometimes admit students for various classes or subjects without prior provision of adequate number of teachers and necessary equipment and apparatus. Eventually this leads to an urgent demand for more residential accommodation, new class rooms, more equipment and teachers and results in a sudden unplanned increase in expenditure all round and bigger deficits and demands for enhanced grants from the Government of India. This chain of causes upsetting normal anticipations should be stopped at the source. The Universities should, therefore, have a sanctioned strength of admission fixed on the basis of their present teaching staff, equipment and class room accommodation which should not be exceeded by more than 10% without the previous approval of the Government of India. If this is not done no system of block grant can be introduced, as otherwise every year the expenditure will exceed anticipations and lead to fresh deficits. The initial sanctioned strength should be the present number of students or as many as can be admitted on the basis of the actual present strength of teachers, equipment and accommodation.

(8) Development Grants :

While sanctioning Government grants for these three Central Universities, the Government of India have used the word 'Development' in various contexts. There are Development Grants for Dearness Allowance, strengthening of teaching staff, equipment, buildings, etc. These Development Grants, as at present given, are both for recurring and non-recurring items of expenditure and have been made subject to certain conditions laid down in the orders sanctioning the grants. Our recommendations for Block Grants include all Recurring items of Receipt and Expenditure whether they form part of so-called normal or development expenditure. It will therefore follow that in future there should be no separate grant for recurring items of development expenditure. As regards non-recurring items such as construction and expansion of buildings and laboratories, provision of initial equipment, setting up for purchase of a new machinery or instrument, etc., we consider that these items fall outside the scope of our terms of reference and have therefore not included them in our recommendations for Block Grants. These special Development Grants (non-recurring) should be considered separately on the merits of each case and continued (in case of existing grants) or sanctioned, where necessary, in addition to the Block Grants recommended by us. In considering new schemes of development a very relevant consideration should be whether the desired facilities are available at either of the other Central Universities. We feel that at least in regard to these Universities there should be a greater measure of co-ordination and common endeavour and unnecessary duplication should be avoided.

(9) Loan Grants

In this connection we may mention that the Loan Grants already given to the Central Universities for construction of hostels, residential quarters, laboratories, purchase of buses, etc., should in our opinion, be treated as outright grants and the repayment of the balances of these loans with interest need not be enforced. In our calculation of the Block Grant the expenditure on the yearly repayment of loans has not been taken into consideration, as otherwise it would mean Government repaying to itself the loan given to the Universities.

(10) *Dearness Allowance*

The three Universities are at present given a special grant for Dearness Allowance which is equal to 50% of the actual Dearness Allowance paid in the year or 10% of the actual salary bill of the staff directly employed by the University, whichever is less, subject to the condition that the rate of Dearness Allowance shall not be more favourable than those prescribed for Government servants. Under this system the Universities usually get back about 50% of their actual disbursement of Dearness Allowance from the Government. The other 50% is actually paid by them from their other normal revenues, but none of the Universities has raised its tuition fees sufficiently to cover its share of the Dearness Allowance. The present arrangement merely works up to bigger deficits every year, which have eventually to be paid by the Government or are met by the sale of securities by the Universities or by inroads on their other funds. This system is wholly unsatisfactory. We think that the Central Government need not pay any specific grant for Dearness Allowance. Whatever Dearness Allowances the Universities pay, provided they do not pay at rates higher than those prescribed by the Government, should be included in their gross expenditure and will eventually be reflected in the net deficit which should be the basis for the payment of Government grant. There need not, therefore, be any separate grant for dearness allowance. In calculating the block grant we have proceeded on this assumption.

The Dearness Allowance to be paid by the Universities of Banaras and Aligarh should not exceed the rates paid by the Government of U. P. In the Delhi University the rates of dearness allowance paid by the Delhi State should not be exceeded.

(11) *Provident Fund*

We noticed that the contribution of the Universities to Provident Fund is 8%. In Government services the Government's share of the contribution to Provident Fund is only 6½%. We would therefore suggest that these Universities may consider whether they should not reduce their contribution also to 6½% at least in regard to future entrants and present temporary employees. If this suggestion is accepted, it will yield an economy of Rs. 10,000 to Rs. 15,000 per annum in each University.

(12) *Co-education*

The University Commission have remarked on page 401 of their Report as follows:—

“As the age of entry to degree colleges would, on our recommendation, be approximately eighteen, college education may be co-educational, as it is at present in many medical colleges. Separate institutions at this level would demand unjustified increase in expense. To maintain separate institutions for men and women side by side, duplicating equipment, even when it is very inadequate, would be an undue tax upon limited financial resources. Separate women's colleges commonly have poorer buildings, poorer equipment, and less able teachers. So far as possible co-educational institutions should be encouraged at the degree level.”

All the three Central Universities have, however, separate colleges for women and from our discussion with the University authorities we gathered that they do not consider it possible yet to abolish the separate colleges for women. As the Government, to our knowledge, have not yet come to a

decision on the point, we shall in our recommendations for the grants assume that the separate colleges for women will remain at least for the next five years.

(13) *Under-graduate and School Education—Responsibility of the States*

The University Commission have also observed as follows on pages 448 and 449 of their Report :

“ From what has been stated in this and preceding chapters it will be obvious that unless substantial grants are made available to Universities both from the Centre and the Provinces, the work of the Universities will be seriously hampered. If one wanted to generalise one might say that while under-graduate education should be the concern of the Provinces, post-graduate and research work should be the responsibility of the Centre.”

It was, however, observed during our investigations that the grants given to Universities by the States within which they are situated were very meagre though all these Universities were undertaking under-graduate education and also some High School education. We have indicated in our report what should in our opinion be the minimum contribution of the States, but in our calculation of the net normal deficit of the Universities we have tentatively assumed no enhancement of grants from the States.

It should also appear from the general trend of the recommendations of the University Commission that in their opinion the Universities should not be burdened with the responsibility of school or under-graduate education. In both Aligarh and Banaras Universities the activities of the Universities include under-graduate and High School education. We have assumed in our report that the *status quo* will be maintained for at least five years more.

In their observations on the Banaras University, the Commission, on page 462 of their Report, remarked :

“ But the Intermediate College, the Central Hindu College, the Collège of Oriental Learning, the College of Science, the Teachers' Training College and the Women's College should be primarily the responsibility of the Provincial Government. Except the College of Science, the others are not likely to attract a large number of students from outside the province. It is not of much use to expand their activities in fresh fields of study at the under-graduate level. The Provincial Government will have to see to what extent the duplication of the work of the Provincial Universities is necessary at Banaras (and at Aligarh) and apportion responsibilities accordingly.”

The Provincial Government, that is the Government of U. P., have not yet embarked on this task and the colleges mentioned above still continue and are likely to continue to be the responsibility of the Banaras University for many years to come. Similar colleges or institutions exist also in the Aligarh University. We have proceeded on the assumption that all these institutions will remain for some time. We have, however, considered it necessary to emphasise that so long as these colleges and institutions exist the Government of U. P. should bear a more substantial share of the net deficits of the Aligarh and Banaras Universities than they do at present.

(14) *Hostels*

In our opinion the hostels for resident students should be self-sufficient and should not require any subsidy or grant from the University fund. We

noticed that most of the hostels at Banaras and some at Aligarh also were running at a deficit.

(15) Class IV Servants.

We noticed that at the Banaras and Aligarh Universities a very large number of Class IV servants were employed who were paid neither the Government rates of pay nor the Government rates of Dearness Allowance for Class IV servants of the corresponding category. We think that this position will eventually prove untenable. In fairness to the persons concerned, the Government rates will have to be paid and then the cost will prove to be a great burden. We feel that the Universities should be forewarned and reduce the number of Class IV servants strictly according to their barest requirements. The position might otherwise be serious one day.

(16) Depreciation Fund

The Universities of Banaras and Delhi do not at present maintain any Depreciation Fund in respect of buildings, machinery, equipment, etc., but the Aligarh University makes an annual provision for this purpose. We consider that a Depreciation Fund is indispensable, and in our recommendations for block grants for Banaras and Delhi Universities we have allowed specific grants for depreciation of buildings, machinery, etc. Monies accumulating in this Fund should not be utilised for purposes other than renewal and replacement of buildings, machinery, etc.

(17) Expansion activities of the Universities

We are aware that the Universities are growing institutions, and the Central grant should provide a margin for the expansion of activities of the Universities. While dealing with the finances of the Universities separately we have made certain recommendations for the reduction of their present expenditure and for the expansion of their revenues. The total yield of our recommendations runs over a few lakhs in the case of each University. As and when our recommendations are implemented funds will be made available thereby which the Universities can and should utilise for their expansion. We feel that this will provide a sufficient margin for the expansion of the Universities at least for the next five years. We have not, therefore, made any specific addition to the block grant for financing the expansion activities of the Universities. Where, however, a separate grant for any expansion activity becomes unavoidable, the amount that would be available by implementation of our recommendations should be taken into consideration.

A word may be added here about the special grants given to the Universities of Banaras and Aligarh for implementing the development plans of their technological institutions under the All-India Council for Technical Education scheme. The accounts of the Universities show separately the grants made under this scheme, but the expenditure incurred under this scheme is not shown separately. The existing scale of expenditure under this scheme is, however, included in the total expenditure of the Universities on which the Block Grant is based ; that is to say, the Block Grant provides for the present scale of expenditure. Under the existing arrangement, however, the recurring portions of this grant are not fixed but are intended to rise by gradual stages to a maximum figure in the course of a few years. An expenditure of this kind naturally cannot form part of a Block Grant. In any case, as these recurring expenditures refer to the expansion activities of the Universities any additional amounts required for this purpose should be found out of the extra

funds that will be made available by the implementation of our recommendations for economy and extra revenues, which we have later on in this Report called 'the Development Reserve'. The question of making any additional grant for recurring expenditure under the A. I. C. T. E. scheme should arise only when the 'Development Reserve' proves to be inadequate for the purpose. As regards the Capital portion of the expenditure under the A. I. C. T. E. scheme, this should, in our opinion, be treated on the same lines as other Capital expenditure referred to in para. 8 above.

(18) University Campus

All the Universities have pressed for various Development Grants for the University campus, to meet expenditure for water-borne sewage system, drainage, more roads, better roads, improved electric supply, etc. These are not schemes which can be properly met from normal block grants and should be considered separately and admitted according to priority or urgency, if sufficient money is available after the block grants have been provided for.

(19) Current deficits

The Block grants recommended by us do not take into account the current deficits which the Universities have incurred or accumulated so far in spite of the Government grants paid from year to year. The net total deficits of these Universities at the end of 1950-51 should, if necessary, be squared up either by the sale of securities or by an additional non-recurring Government grant, depending upon the size of the deficits and other relevant considerations.

(20) Conclusion

In conclusion, we would like to observe that we have recommended a system of block grants on the basis of net deficits as we feel that the other bountiful sources of income of the Universities, namely donations from the Princes, Native States and princely merchants, are quickly drying up and cannot be relied on for any substantial contributions in future. If the University authorities can tap these sources with any success, that will provide funds for expansion or developments on specific lines not covered by the Block grants.

As already stated, we have made certain specific suggestions for increasing the receipts and reducing the present expenditure of the three Universities in the sections dealing with them. The Auditor should be asked to report to the Government on (a) the extra income and (b) the savings, resulting from the acceptance of our recommendations. The amount thus obtained should be utilised for development activities of the University and the Government should, as already stated, take into consideration this amount while sanctioning development grants, but the Block grant recommended by us need not be reduced.

If the Government makes any specific grant to the Universities in addition to the block grant the Auditor should also be asked to ascertain and certify whether those grants are spent on the specific purposes.

SECTION II—ALIGARH UNIVERSITY

I.—Suggestions for increasing income

(1) Tuition Fees

Tuition fees are the main source of income apart from Government grants and interest on investments. The rates of tuition fees charged in the University classes and in the Allied Institutions are lower than those charged in



other Universities. Statement I will show the very low per capita income from Tuition Fees. The comparative table of fees charged in the three Central Universities shown in Statement II will demonstrate that there is enough scope for increasing the rates of fees in the Aligarh University. The net effect of the enhancement in tuition fee made in view of Dearness Allowance granted to the staff was Rs. 33,549 during 1949-50 ; but this comes to less than 10% of the expenditure on Dearness Allowance (Rs. 3,15,183) during that period. The question of increasing the tuition fees should, therefore, be taken up immediately. The fees can very well be increased by 25% per annum ; that will bring an extra income of about Rs. 30,003 per annum.

Further the tuition fees should be charged for 12 months and not for 8 months as at present. This will bring an additional income of about Rs. 60,000/- per annum.

(2) *Examination Fees.*

The examination fees charged by the University are also lower in some cases than those charged in other Central Universities (*vide* Statement III). The income from fees for Examination, Enrolment, Registration and Certificates is not even sufficient to meet the expenditure of the Examination Section of the University and there was a deficit of about Rs. 30,000/- in 1949-50, and a deficit of Rs. 46,626/- is anticipated during 1950-51. The deficit should be squared up by enhancing the fees and/or by reducing expenditure.

(3) *Contribution by State Governments.*

Out of a total enrolment of 3717 students in the University and the Allied Institutions 2,915 students come from Uttar Pradesh. But out of a total average expenditure of Rs. 22 lakhs, the contribution of the U.P. Government is only Rs. 68,400/-. The U.P. Government should, therefore, be approached by the University for a more substantial contribution. It would not be unfair to ask the U.P. Government to enhance their present grant to Rs. 3 lakhs per annum.

The next largest number of students is from Bihar (*i.e.*, 357). That Government should also be approached for some contribution, say Rs. 10,000/- per annum.

II.—Suggestions for reducing expenditure.

(1) *Teaching Staff.*

The figures given in Statement IV will show that while there has been a considerable reduction in the number of students in the University and its Allied Institutions since 1946-47 there has not been a corresponding reduction in the strength of the teaching staff. The pupil-teacher ratio in the Women's College and the Tibbiya College was already very low in 1946-47. There has been no improvement in 1950-51; in the Women's College it has worsened very much. So has been the case in the University Departments. It was also noticed that Lecturers Grade II, whose number is the largest among the teaching staff, are not even fully employed for the minimum number of periods prescribed for them. They take on an average about 3 periods less per week than prescribed. We realise that teachers are sometimes required for particular subjects irrespective of the small size of the classes. Nevertheless, we think that unless the number of students in the University and its Allied Institutions increases considerably it will be necessary to reduce gradually the present total number of teachers by 50, on the basis of the pupil teacher ratio prevailing in 1946-47. If this is done, a saving of at least Rs. 1,50,000 per annum can be effected.

(2) *Class IV Servants (menials).*

The strength of Class IV Servants or the menial establishment in this, as in the Banaras University, is very large (*vide* Statement V). The burden is not heavy at present as the men are still being paid the pre-war rates of pay which have since been revised in the case of Government servants of similar category. It will be difficult to resist the demand for higher rates, which is bound to come sooner or later. It is therefore necessary that the University authorities should start at once reducing the number of menials in all branches of the University and bring it down to the barest minimum. We feel that at least 100 Class IV Servants can be reduced gradually and a saving of about Rs. 50,000 per annum can be effected on the basis of present rates of pay and Dearness Allowances.

(3) *Extra duty allowance.*

Considerable amounts are being paid to Readers, Lecturers and others for part-time work (sometimes in their own subjects) in departments other than those to which they are attached. The few instances given in Statement VI will show the extent of such payment. It will appear that a Lecturer in Womens' College getting a salary of Rs. 300/- p.m. in the scale of Rs. 300—20—500 is being given an extra duty allowance of Rs. 200/- p.m. for part-time lecture work in the same subject in the University (*vide* item 12 of Statement VI). And yet the Womens' College is extremely overstaffed, the tutor-pupil ratio being 1:6 (*vide* Statement IV). There are other similar cases. A Government servant would get nothing in addition to his pay in such circumstances. The University and its Allied Institutions should be considered as one and the services of teachers and other employees should be fully at the disposal of the University, as in the case of Government servants. Teachers should not ordinarily be asked to teach any subject for which they are not specially employed but if they are required to teach any such subject, that should not be a ground for the grant of extra allowances. Such a claim can only arise in the case of teachers employed on contract to teach specific subjects. In any case, the payment of extra duty allowance should be a very rare event, and in no case should the extra duty allowance exceed 20% of pay. In this connection it should be borne in mind that the University and the Allied Institutions are already overstaffed, as stated at para II (1) above. A saving of Rs. 10,000 can easily be effected on this account.

(4) *Dearness Allowance.*

We have already recommended that Government should not make any special grant for dearness allowance. The University should itself decide what dearness allowance it should pay to the different classes of its employees, provided the rates do not exceed the U.P. Government rates for corresponding scales of pay. We noticed that the present rates were higher in the case of certain higher paid posts, and we drew the attention of the University authorities to this.

(5) *Miscellaneous Departments.*

(a) *Conservancy Department.*—The account of this Department shows a deficits of Rs. 3,510/- in 1949-50 and of Rs. 4,265/- in 1950-51. The expenditure should be reduced and the Sanitary tax enhanced to bridge this gap.

(b) *The Agricultural Farm & Fort Department.*—This Department shows a deficit of Rs. 5,900/- and 1,730/- in 1949-50 and 1950-51 respectively. As this is a productive department it should be expected to show a surplus instead of a deficit as at present.

(c) *Halls & Hostels*.—The Hostels should be self sufficient. For this purpose the expenditure on Provost and Proctors and their staff, who are concerned with the Halls and Hostels, should also be taken into consideration. Including this expenditure the deficit on these Establishments would be about Rs. 30,000/- per annum. The expenditure on Establishments, particularly the menial establishment, should be reduced and the possibility of increasing receipts should also be considered to bridge the gap between expenditure and income.

III.—Block Grant.

1. A Block Grant of Rs. 12½ lakhs per annum is recommended for this University on the basis of the average income & Expenditure of the University including the Allied Institutions (*vide* Statement VII). As the Allied Institutions have been regarded as part & parcel of the University, contributions by the University to these Institutions have been excluded from the expenditure figures of the University as also from the Income figures of these Institutions. The expenditure figures include depreciation for which this University makes annual provision unlike the other Universities.

2. To the deficit arrived at on the basis of average Income & Expenditure a sum equal to 10% of this deficit has been added to arrive at the figure for Block Grant in order to provide a cushion for vacant and new posts, increments and increased Provident Fund contributions and Dearness Allowance on increments.

3. The special grant given for the building and equipment of Women's College has not been included in the Block Grant recommended above. These should be considered separately and continued in addition to the Block Grant, if necessary, till the buildings have been completed and the equipment provided.

4. As already pointed out, if the suggestions for increasing income & reducing expenditure are carried out, they will yield a further sum of about Rs. 6 lakhs in addition to the Block Grant recommended above. These economies and extra income have however not been taken into consideration in the calculation of Block Grant, the intention being that the extra funds that will be available, as and when our suggestions are put into practice, should form a sort of "development reserve" which should be utilised for expansion activities [*vide* para III(17) of Section I of this Report].

SECTION III—BANARAS UNIVERSITY.

I.—Suggestions for Increasing Receipts.

(1) *Contribution from State Governments.*

Out of the total of 6,618 students in the University 2,492 come from the Uttar Pradesh. The State Government, however, contributes only about Rs. 1.27 lakhs per annum (recurring) for the various Departments of the University against an average annual expenditure of Rs. 46½ lakhs. That Government should be approached by the University for increasing its contribution to at least Rs. 5 lakhs per annum. The next largest number of students is from Bihar (*i.e.*, 778). The Bihar Government should also be approached for some contribution, say Rs. 15,000/- per annum.

(2) *Tuition Fees.*

Tuition fees should be charged for 12 months and not for 8 months as at present. The additional income on this account will be about Rs. 2 lakhs per annum.

II.—Suggestions for Economy in Expenditure.

(1) *Teaching Staff.*

It would appear from Statement VIII that the following institutions are very much overstaffed in regard to teachers as compared to the number of students reading in these institutions :—

Sanskrit Mahavidyalaya
Womens' College
Teachers' Training College
College of Music and Fine Arts
College of Agriculture

A reduction of 30 to 35 teachers can easily be made in these institutions collectively, unless there is an immediate and considerable rise in the number of students. A saving of about Rs. 1 lakh per annum can be made on this account.

(2) *Ministerial Staff.*

The distribution of ministerial staff is shown in the Statement IX. As office and dash work is centralised in the Main office of the University, there should be very little office working the College and the ministerial staff employed separately in the Colleges should be reduced. The number of Laboratory Assistants in the Science and Technical Colleges could be reduced considerably if students in the Practical classes were to depend more on self-help than on the help of Laboratory Assistants. At least a reduction of 30 persons on the whole should be effected which would give a saving of about Rs. 30,000/- per annum.

(3) *Class IV Staff (Servants).*

As in Aligarh, there are far too many Class IV servants in Banaras also. There is one Class IV servants for every 16 students on the average (*vide* Statement IX) which is a very high proportion. There should be a drastic reduction of this staff if the University is to avoid a very heavy burden on its finances, as this staff will ultimately have to be given higher rates of pay and allowances than those paid at present. The number of Laboratory bearers in the Science & Technological colleges should also be considerably reduced. The same remarks as in the case of Laboratory Assistants apply here also.

On the whole, the present strength should be reduced at least by 1/3rd by stages which would give a saving of at least Rs. 25,000/- per annum.

(4) *Certain uneconomical Departments.*

The following departments of the University should be made self sufficient and the deficit in these departments should be made up by increasing receipts, where possible, and/or by reducing expenditure:—

Name of Department	Deficit during 1949-50	Remarks
(i) Town Committee	Rs. 40,328	Receipts can be increased by levying a sanitary tax as in the Aligarh University.
(ii) Music Department	Rs. 1,467	Receipts should be increased by increasing the fee for Music classes.

Name of Department	Deficit during 1949-50	Remarks
(ii) Electric Light and Power House.	Rs. 23,672	The budget estimates show a surplus in the Electricity department but actuals show a deficit. The electricity and water charges should be recovered from all consumers and the rates should be increased, if necessary. The expenditure should also be reduced to the extent necessary to balance the accounts of these Departments. The accounts of these departments should be prepared separately on a cost basis.
(iv) Water Works	Rs. 71,879	
(v) Dairy Farm	Rs. 8,383	This department should ordinarily show a surplus instead of a deficit as at present. The rate at which milk is sold, which is only -/8/- per sac at present should be adjusted so as to meet the cost of feeding the cows and overhead charges. The accounts of this department should also be kept on cost basis.
(vi) B.H.U. Press, Book Depot & University Press.		These departments show very small surpluses of about Rs. 1,000 and 3,000 respectively, but they should show considerable net incomes from sale of text books etc. It will not be unreasonable to expect an income of Rs. 10,000/- to 15,000/- per annum with a small investment. The accounts of these departments should also be kept on a cost basis.
(vii) Ayurvedic Pharmacy	Rs. 10,144	This department should also be run on a commercial basis and show a net income instead of a deficit as at present.
(viii) B.H.U. Hostel & Womens' Hostel.	Rs. 23,035	Expenditure on Proctor's office (Rs. 3,995) should also be included in this deficit. The Hostels should be self sufficient. At present no water charges are recovered. A flat rate for water charges should also be added to the Hostel fees and room rent should be increased, if necessary, to cover the deficit. The number of Class IV servants in the Hostels (1 for 12 boarder) should also be reduced.

III.—Over-draft from the Imperial Bank.

The University had an over-draft with the Imperial Bank of India, Banars, amounting to Rs. 21,50,661/15/5 on 31-3-50 (a statement of overdrafts from year to year from 1946-47 onwards is enclosed—Statement X). This over-draft was made against Government securities bearing interest at 3%. The interest payable to the Bank on the overdraft is also 3%. Had there been no overdraft the interest on the securities would have appeared on the Receipts side without the corresponding entry for interest on overdrafts on Expenditure side and would have to that extent reduced the net deficit of the University.

But as we are recommending the Block Grant on the basis of net deficits the existence of the overdraft makes no difference so far as the Central Government grant is concerned. We do not, therefore, think that the Government should be worried by the existence of this over-draft. On the other hand, if this over-draft had been repaid by the Government that might have encouraged the borrowing tendency of the University and would have enabled them to obtain fresh overdrafts and given them fresh scope for uncontrolled expenditure. We do not think that such a state of affairs is either necessary or desirable.

IV.—Structure of Accounts.

As stated in the Para. III(4) of Section I of this report, the structure of the accounts is very complicated. The University maintains seven Accounts as follows :—

- | | |
|-----------------------|--------------------|
| 1. Balance Sheet | |
| 2. General Fund . . . | Capital Account. |
| 3. General Fund . . . | Revenue Account. |
| 4. General Fund . . . | Debt Head Account. |
| 5. Special Fund . . . | Capital Account. |
| 6. Special Fund . . . | Revenue Account. |
| 7. Special Fund . . . | Debt Head Account. |

There is a very great confusion in the classification of Receipt and Expenditure items under these accounts and a great deal of mix-up has occurred as a result of this confusion. Almost all of the items shown in the General Fund Capital Account are of a recurring nature, such as replacement of old furniture apparatus and other miscellaneous articles required for office use, ordinary additions and alteration and repairs to buildings, yearly purchase of books etc. These items should properly find place in the General Fund Revenue Account. The real Capital Account of the University is the Special Fund Capital Account, but here also there are items which will either go to the Special Fund Revenue Account or to the General Fund Revenue Account.

For a proper appraisal of the needs of the University it is necessary that the present system of account keeping should be simplified and brought in line with the accepted classification of Receipts & Expenditure into revenue and capital items. The Auditor should be asked to look into this matter, very particularly. Our recommendations for a Block Grant are, however, based on the accounts as presented before us.

V.—Block Grant.

1. A Block Grant of Rs. 23.2 lakhs per annum as shown in Statement XI is recommended for the University. The Block Grant has been calculated on the basis of normal receipts and expenditure as shown in the General Fund Account. The General Fund Capital Account is a misnomer as almost all the items shown in this account are revenue items. Receipts and expenditure shown in this account have therefore been included in the calculation of the Block Grant.

2. A further 10% has been added to the average deficit, as in the case of the other Universities, to provide a cushion for vacant and new posts, increments, and Provident Fund contributions and Dearness Allowance on increments.

3. As the University has so far not provided any amount for depreciation of buildings and equipment, a sum of Rs. 1 lakh has also been added on account of this to the average deficit. This amount should be funded and should not be utilised for purposes other than replacement and renewal of buildings

and equipment. The University should henceforth provide proper percentages for depreciation in consultation with the Auditor and make annual contributions to the Depreciation Fund Account. It will be necessary to increase this Fund by adding to it a certain share of the monies that will be made available by the economies suggested in the foregoing paras.

4. The receipts and expenditure of Special Fund Accounts have not been taken into consideration for the purpose of the Block Grant as these are for special purposes and do not form part of the normal recurring expenditure of the University. We, however, noticed that a large number of donations received from private sources for particular purposes have remained unutilised as the amount received so far is insufficient to meet the expenditure on the particular items for which the donations were made. In our opinion in such cases the donors should be requested by the University authorities to allow the University to use the donations for general purposes or on any of the existing activities of the University as desired by the donor. This will add to the general receipts of the University.

The Government of India grants at present being given for buildings and equipment for (1) College of Mining and Metallurgy, (2) Agriculture College (3) Engineering College (4) Department of Chemical Technology and (5) Department of Pharmaceutical Chemistry have not been included in the Block Grant recommended above. These should be considered separately and continued, if necessary, till the buildings have been completed and equipment provided.

5. The Block Grant does not take into consideration the repayment of the overdraft of the University on the Imperial Bank, a separate para regarding which has already been added.

6. If the suggestions made in the foregoing paras I & II for increasing the present receipts and reducing the present expenditure are accepted and implemented they will yield a further sum of about Rs. 9 lakhs per annum in addition to the Block Grant recommended. These economies and extra income have, however, not been taken into consideration in the calculation of the Block Grant, the intention being that the extra funds that would be available, as and when our suggestions are put into practice, should form a sort of "development reserve" which should be utilised for expansion activities [*vide* para III (17) of Section I of this report].

SECTION IV—DELHI UNIVERSITY

1. The Delhi University has several peculiarities in its composition and these have a direct bearing on its finances. These are dealt with below with our remarks and suggestions on each item :—

- (i) Unlike the other Central Universities, the Delhi University has no undergraduate students directly on its rolls. The students get themselves admitted in the several constituent colleges. But classes for all the Science subjects (*viz* Physics, Chemistry, Botany and Zoology etc.), both for Pass and Honours courses, except Mathematics are held in the University both for theory as well as practice. This system converts the University into a vast College of Science for undergraduate students for which very large accommodation for class rooms and laboratory and a large number of teachers and a big stock of equipment, chemicals, apparatus etc. have to be provided by the University. In exchange for these services, the University gets only a portion of the fees paid by the students to the Colleges in which they are enrolled. On an average about Rs. 10/- p.m per student.

comes to the University out of Rs. 15/- paid by the students to the Colleges. This sharing of fees is evidently inequitable to the University for the services it renders. This will be further clear from the fact that while the expenditure on the Faculty of Science was about Rs. 4.12 lakhs during 1949-50 the receipts from fees from students coming from the College amounted to only Rs. 80,000 during the same period. Besides being financially inequitable this arrangement involves considerable waste of time of the students in as much as they have to do a lot of running to and fro between the Colleges and the University.

It will be more rational if the entire undergraduate education in Science was taken up by the University and the students studying for B.Sc. were admitted directly to the University. For their extra-curricular activities the students may be attached to the Halls of the University, as in the case of M.Sc. students. This will bring an extra income of about Rs. 50,000/- per annum.

- (ii) The undergraduate Science students have to appear only in two and not three science subjects, both in their Honours and Pass courses. The Delhi University should fall in line with other Universities and introduce a third science subject. A separate fee should be charged by the University, direct, for the third science subject. As far as the Pass course is concerned, the third Science subject can be introduced in lieu of English, which is at present a compulsory subject for Pass students in all the three years. English as a regular subject may be discontinued for Science students as in other Universities. The Honours students should also be asked to appear in two subsidiary science subjects instead of one as at present, and an additional fee should be charged by the University on this account. This would give an extra income of about Rs. 50,000 per annum.
- (iii) The subsidiary subjects of the Honours course are taught separately from the same subject when taken up by students of the Pass course. The reason for this is that while the Honours students are allowed to complete the subsidiary subject in 2 years the Pass students complete it in 3 years. The curriculum for Pass & Subsidiary subjects are also different, being shorter in the case of Honours students. This arrangement makes it incumbent on the University to employ more teachers and more class rooms. This duplication can and should be avoided as in other Universities. The saving in expenditure thus effected can be utilised to meet the extra expenditure on item (ii) above.
- (iv) Although the University has no M.A. student on its rolls, all the M.A. classes are held in the University. For this purpose the students as well as most of the teachers come to the University. The University at present provides only one Professor in Mathematics, one Professor in History and 2 Professors in Economics for these classes, while the rest of the teaching staff numbering 62 come from the Colleges. The teachers coming from the Colleges are paid conveyance allowance by the University amounting to about Rs. 6,000 per annum, but the University gets nothing for the services of its Professors from the Colleges who receive the entire fee from the students. The University cannot reasonably be expected to bear any expenditure on the conveyance of teachers as it does not get any share of the fees

A saving of about Rs. 6,000 per annum can be made on this account.

II.—Centralisation of Administrative and Routine Work

All administrative and routine work done in the Faculties and Departments can and should be transferred to the Main Office. This will lead to a simpler and a more economic administration. The Registrar and the Deputy Registrar with the help of an Assistant Registrar, for whom we recommend a scale of Rs. 250—15—350, should be able to manage all the administrative and routine work.

By such transfer, the number of Senior Assistants, Assistants, and Clerks at present working in the Faculties and Departments can also be reduced by half by redistributing their work in the Main Office. There would be a corresponding reduction in expenditure on office contingencies in view of the amalgamation of these offices. This would result in a saving of about Rs. 30,000 per annum on pay and allowances and contingencies.

Similarly, there should be a common pool of sweepers and chowkidars and peons in the Main Office from where they should be posted where necessary. There are at present a total of 29 chowkidars, 25 sweepers, 38 peons and 32 malis, Khallasis, Bhistis, Beldars etc. for the various departments of the University. The number of peons should be much less considering the existence of an internal telephone system (P.B.X.). The number of peons required will be still less if the administrative and routine work of the Faculties and Departments is transferred to the Main Office. A reduction of at least 10 peons should be effected. Similarly the number of chowkidars should be reduced at least by 9. There should be no chowkidars maintained at University expense for the Rajpur quarters. Another 5 posts can also be reduced from among Malis, Khallasis, Bhistis and the like. On the whole, a reduction of 30 class IV posts can easily be effected which would give a saving of Rs. 24,000 to Rs. 25,000 per annum.

III.—Scales of pay

The present scales of pay of the following subordinate staff are on the high side as regards initial pay or increments as compared to corresponding Government scales and should be revised as indicated below :—

- | | |
|---|---|
| 1. Assistant (including Lecture Assistants, Technical Assistants and H.B. Assistants) (Rs. 80—7—150). | The increment of Rs. 7/- per annum is on the high side. It should be reduced to Rs. 5/- per annum as in the corresponding Govt. scale. |
| 2. Stenographer (Rs. 150—10—250). | There should be only one Stenographer for the Vice-Chancellor in the scale of Rs. 150—10—250. All other existing stenographers should be designated as Stenotypists in the scale of Typists with a special pay of Rs. 20/- p.m. |
| 3. Telephone Operator, Clerk, Senior Library Assistant and Store Keeper. (Rs. 50—5—100). | The increment of Rs. 5/- per annum should be reduced to Rs. 3/- as in the corresponding Government scale. |
| 4. Duftry, Junior Laboratory Assistant. (Rs. 30—3—60) | The scale should be Rs. 35—1—50 as in Government offices. |
| 5. Laboratory Bearer (Rs. 25—2—45)
Library Attendant (Rs. 30—3—60). | The scale should be as for peons, chowkidars etc.
Rs. 30— $\frac{1}{2}$ —35. |

- | | |
|--|---|
| 6. Driver
(Rs. 50—5—100). | The scale should be revised to Rs. 60—5/2—75 as in Govt. offices. |
| 7. Mech. Foreman
(Rs. 200—10—300). | The scale should be Rs. 150—7—185—8—225 as for the Workshop Supervisor in the Central Workshop Delhi. |
| 8. Instrument Makers
(Rs. 100—10—200). | The scale should be Rs. 75—3—105 as for the Mechanic and Carpenter in Government Workshop. |
| 9. Carpenters
(Rs. 80—7—150). | |
| 10. Glass Blower
(Rs. 100—10—200). | |
| 11. Senior Library Assistant
(Rs. 150—15—300). | The scale of these posts should be Rs. 150—10—250 as for Senior Assistants in the University. |
| 12. Junior Library Assistants
(Rs. 100—10—200). | The scale should be Rs. 80—5—150 as suggested above for Assistants. |

The present pay of the existing incumbents of these posts may be protected by means of personal pay where necessary. The fixation of pay in the revised scales suggested above should be done in consultation with the Auditor.

A saving of about Rs. 5,000/- p.a. can be effected on these items. The saving will, however, be apparent in the course of 2 years or so.

IV.—Superfluous Posts

The following administrative posts appear to us altogether unnecessary and should be abolished.

- | | |
|--|---|
| (1) Administration Officer
(Rs. 500—25—750) (vacant). | The Registrar and the Deputy Registrar are administrative officers. A separate Administrative Officer is superfluous. |
| (2) Sports Officer
(Rs. 300—20—500). | The University has practically no separate sports activity of its own, as the students are enrolled in the constituent Colleges which provides them with all extra curricular activities. |
| (3) Assistant Secretary to Council
(Rs. 250—15—350) (vacant). | We do not find any justification for this post. |
| (4) Stenographer
(Rs. 150—10—250). | There are 2 Stenographers on the General Administration side, one in the School of Economics and one in the Faculty of Law. There should be only one Stenographer for the Vice-Chancellor and the other three posts should be reduced to those of Steno-typists in the scale of typists with a Special Pay of Rs. 20/- p.m. as in Government offices. |
| (5) Secretaries to the Faculty of Art and Faculty of Science.
(Rs. 300—20—500). | These posts carry a scale almost similar to that of the Deputy Registrar (Rs. 300—20—560), and we feel that there is no need for two such highly paid posts. We have suggested elsewhere (<i>vide para II above</i>) that the administrative and routine work in the Faculties should be transferred to the Main Office and the Faculties should deal only with the academic aspects of their respective subjects. Incidentally, this will leave more time to the Deans of Faculties for research work. |
- The Registrar and the Deputy Registrar should be able to manage the extra routine and administration work done in the Faculties with one Assistant Registrar in the scale of Rs. 250—15—350.

A saving of about Rs. 25,000/- per annum can be made on these items.

V.—Other Miscellaneous Economies

The other miscellaneous items on which expenditure can be reduced are given below :—

- (1) Department of Russian The income from fees is Rs. 12,000 p.a., while the expenditure on this Department is Rs. 39,000 p.a. The excess expenditure is met by Government through a separate grant for this Department. There are at present only 19 students. An effort should be made to combine this Department with the Russian classes taken in the Defence Ministry and the duplication of expenditure stopped. Facilities are also available elsewhere in the city. With only 19 students in the University there is hardly any justification for the separate existence of this Department.
- (2) Library Out of the total expenditure of about Rs. 80,000 on revenue account the expenditure on books and periodicals is only Rs. 24,000/- while the expenditure on staff comes to Rs. 43,000 p.a. The expenditure on staff is disproportionately high. The expenditure on the Library staff should be reduced at least by Rs. 10,000 p.a. Library fee may also be charged from students, staff and others using the Library.
- (3) Departments of Physics & Chemistry (a) There are 6 posts of Laboratory Assistants and 17 posts of Laboratory bearers and cleaners in Physics Department, and 4 posts of Laboratory Assistants and 16 posts of Laboratory bearer and cleaners in the Chemistry Department. This strength is on the high side and should be reduced by 1/3rd which would give a saving of about Rs. 20,000/- per annum. This cut will mean that students will have to depend more on self help in the matter of taking out and arranging of apparatus, chemicals etc. for experiments and of replacing them after experiments. This should be considered as part of University education apart from being a measure of economy.
- (b) There are two posts of Glass Blowers, one in the Department of Chemistry and one in Workshop. One post should be reduced which would give a saving of Rs. 2,000/- per annum.
- (4) Faculty of Law The part-time Lecturers in Law are paid Rs. 275 p.m. fixed while a full time Lecturer in other departments starts on Rs. 200 plus a dearness allowance of Rs. 55 p.m. Rs. 200 p.m. fixed for the part-time lecturer should be sufficient. A saving of Rs. 4,000 to 5,000 per annum can be effected on this item.

If the above recommendations are implemented in full a sum of about Rs. 1 lakh (including income from Library Fees) will be made available which can be utilised towards development activities.

VI.—Block Grant

1. A Block Grant of *Rs. 11.6 lakhs* per annum is recommended for this University as shown in Statement XII. Actuals of only two years have been taken in this case as the total receipts and total expenditure of 1947-48 are very much less than those of subsequent years indicating that the activities of this University up to 1947-48 were very limited. The figures of that year would not be a proper guide and have therefore been left out of consideration.

2. To the average deficit a sum equal to 10% thereof has been added to provide a cushion for increments etc. as in the case of the other two Universities.

3. A further sum of *Rs. 50,000* has also been added to provide for depreciation on buildings and equipment as the University has not provided for the same so far. This amount should be funded and should not be utilised for purposes other than replacement and renewal of buildings and equipment. The University should henceforth provide for depreciation at proper percentages in consultation with the Auditor and make annual contribution to a Depreciation Fund Account. It will be necessary to increase the depreciation fund by adding a certain share of monies that will be made available by the economies suggested in the preceding paras.

4. Another sum of *Rs. 10,000* has been added for the development of the library of the School of Economics. This is in addition to the special recurring grant of *Rs. 25,000* which has already been included in the calculation of Block Grant recommended above. We have made special mention of the Delhi School of Economics because though it is a part of the University, it is functioning as a semi-autonomous unit. It is of advantage to maintain this special character of the School, if only for the reason that in this way it can obtain financial and other assistance from other sources also.

5. It will appear from Statement XII that the amount on account of repayment of Government loans has been excluded from the figures of expenditure in the calculation of the Block Grant. The repayment is made against the following loans :—

- (1) *Rs. 2 lakhs* for expansion of Laboratories sanctioned in 1946-47 to be repaid in 30 instalments with interest at $3\frac{1}{2}\%$.
- (2) *Rs. 40,000/-* for purchase of buses sanctioned in 1946-47 to be repaid in 20 instalments with interest at 3% .
- (3) *Rs. 11 lakhs* for residential quarters sanctioned in 1948-49 to be repaid in 30 instalments with interest at $3\frac{1}{2}\%$.

Hardly 3 instalments have so far been repaid against these loans. The inclusion of the expenditure on repayment of loans in the calculation of the Block Grant would only mean that the Government would be paying back the loan to itself. As the receipts of the University, including the receipts on account of rent from quarters, are not even sufficient to meet its normal expenditure, it is practically impossible for it to repay the loan from its own revenues. We would therefore suggest that the balance remaining to be repaid on account of the above loans should be treated as outright non-recurring grants to the University.

6. If the suggestions for increasing receipts and for reducing expenditure which have been made in the foregoing paras are accepted, they will yield an amount of about *Rs. 3 lakhs* per annum in addition to the Block Grant. These economies and extra income have, however, not been taken into consideration in the calculation of the Block Grant, the intention being that the extra funds

that would be available, as and when our suggestions are put into practice, should form a sort of "development reserve" which should be utilised for expansion activities [*vide* para III (17) of Section I of our report].

P. K. BASU,
*Deputy Secretary to the Government of India,
Ministry of Finance.*

ASHFAQUE HUSAIN,
*Deputy Secretary to the Government of India
Ministry of Education.*

NEW DELHI;
February 20th, 1951.



STATEMENT I

ALIGARH UNIVERSITY

Income per Scholar from Tuition Fees

	No. of Students	Income from Tuition fees	Average tuition fee realised per scholar per year
		Rs.	Rs.
University	1,884	1,03,350 } *	55 } *68.2
		25,000 }	13.2 }
Womens' College	167	11,190 } *	67 } 69
		350 }	2 }
Tibbiya College	67	1,400	21
Engineering College	392	43,670	111.4
University Schools	1,107	28,981 } *	26 } 33.5
		8,199 }	7.5 }
Total	3,617	2,22,140	61.4

*Enhanced tuition fees for Dearness Allowances.

सत्यमेव जयते

STATEMENT II

Scale of Tuition Fees p.m.

Class	Aligarh	Banaras	Delhi
	Rs.	Rs.	Rs.
I. A.	8	10	10
I. Com.	8	10	10
B. A.	10	13-12	15
B. Com.	10	13-12	15
M. A.	12	17-8	18
M. Com.	12	17-8	18
I. Sc.	8	10	10
B. Sc.	10	15	15
M. Sc.	12	18-2	18
Law (Previous)	12	15	17
Law (Final)	12	15	17
B. Sc. (Engineering) 1st year	25	31-4	..
—do— 2nd year	25	31-4	..
B. T.	10	..	120 per session
M. Ed.	12	..	360 —do—
<i>Tibbiya College (Aligarh)</i>			
Ayurvedic College (Banaras)	3 for all classes.	12-8	

STATEMENT III

Scale of Examination Fees

Classes	Aligarh	Banaras	Delhi
	Rs.	Rs.	Rs.
1. High School Examination	20/-		
2. Intermediate Arts, Science and Commerce Part 1st Examination	15/-		
3. Intermediate Arts, Science and Commerce Part 2nd Examination.	30/-		
4. B.A., B.Sc. Part 1st Examination	4/- (for two subjects)		
5. B.A., B.Sc. Part 1st Examination	7/- (for three subjects)		
6. B.A., B.Sc. and B.Com. Part 2nd Examination.	40/-	42/- Plus 10/- extra for each Hon. subject.	35/- B.A. Pass 40/- B.Sc. Pass 55/- B.A. B.Sc. (Hons).
7. B.T. Examination	30/-	42/-	55/-
8. M.A. & M.Sc., Previous Examination.	25/-		
9. M.A. & M.Sc., Final Examination	45/-	56/-	60/-
10. LL.B. Previous Examination	25/-	25/-	60/-
11. LL.B. Final Examination	40/-	36/-	60/-
12. Ph.D. Examination	200/-		
13. B.Sc. Engg. 1st Yr. Examination	25/-	32/-	
14. B.Sc., Engg. 2nd Yr. Examination.	25/-	32/-	
15. B.Sc., Engg. 3rd Yr. Examination.	35/-	42/-	
16. Diploma 1st Yr. Examination	15/-		
17. Diploma 2nd Yr. Examination	20/-		
18. Diploma 3rd Yr. Examination	25/-		
19. Tibbiya College 2nd Yr. Examination.	12/-	15/-	} Ayur- ved.
20. Tibbiya College 4th Yr. Examination.	14/-	20/-	
21. Tibbiya College 5th Yr. Examination.	17/-	25/-	

STATEMET IV
ALIGARH UNIVERSITY
Pupil-Teacher Ratio

	No. of Students	No. of teachers	Average No. of students per teacher
<i>1946-47</i>			
University	3521	164	21.5
Womens' College	251	20	12
Tibbiya College	51	13	4
Engineering College	307	37	8
Total	4130	234	17.65
<i>1950-51</i>			
University	1884	136	13.8
Womens' College	167	28	6
Tibbiya College	67	13	5
Engineering College	392	32	12
Total	2510	209	12

STATEMENT V
ALIGARH UNIVERSITY
Student-Servant Ratio

Institution	No. of students	No. of Class IV Servants	Servant-student Ratio
University	1884	239	1 for 8 students
Engineering College	392	47	1 for 8 students
Tibbiya College	67	40	1 for 1½ students
Womens' College	167	24	1 for 7 students
Halls (Hostels)	1148	155	1 for 7½ students

STATEMENT VI
ALIGARH UNIVERSITY

A few instances of extra allowances paid to Lecturers and others for part-time work

No.	Name	Substantive post	Present Salary	Grade	Extra Duty Allowance	
					Particulars	Amount P. M.
1	S. Ahmad Zahir-ul-Abbas	Lecturer in Shia Theology.	100	60-6-100	Part-time Shia teacher in Muslim University School.	20
2	Dr. S. Muzaffar Ali	Reader in Geography (Uny).	575	500-25-800	Part-time lecturer in Military Science.	100
3	M. Salamatullah Khan	Lecturer in English.	300	210-15-300	Part-time lecturer in Military Science.	50
4	G. N. Shukla	Lecturer in Hindi & Sanskrit (Uny).	225	210-15-300	Part-time Hindi teacher in the Education Department (Training College).	75
5	A. W. Kureshy	Lecturer in History (Uny).	320	300-20-500	Part-time lecturer in Military Science.	50
6	S. A. Abbas	Lecturer in Engineering College.	270	210-15-300	Incharge of Supervisors Training Class (Part-time).	50
7	Islam Ahmad	Lecturer in Engineering College.	270	210-15-300	Instructor Supervisors Training Class (Part-time).	50
8	H. C. Gupta	Demonstrator in Engineering College.	160	100-10-200	Assistant Instructor Supervisors Training Class (Part-time).	30
9	Khalil-ur-Rahman	Electrician.	75	75-5-125	Electrician Supervisors Training Class (Part-time).	25

STATEMENT VI.—*contd.*

No.	Name	Substantive Post	Present Salary	Grade	Extra Duty Allowance	
					Particulars	Amount P. M.
10	M. Y. Khan Sherwani	Demonstrator in Engineering College.	120	100-10-200	Assistant Instructor, Wiremen Training Class (Part-time)	Rs. 30
11	Nasir Ali	Electrician.	80	75-5-125	Electrician Wiremen Training Class (Part-time).	25
12	Mrs. P. A. Rao	Lecturer in Chemistry in Women's College.	300	300-20-500	Part-time teacher in the Department of Chemistry (University).	200
13	Mohd. Hazique	Lecturer in Persian (Uny).	300	210-15-300	Part-time lecturer in Persian in the Women's College.	100
14	Zia-i-Ahmed	Lecturer in Persian (Uny).	500	300-20-500	Part-time lecturer in Persian in the Women's College.	100
Total for 14 cases						Rs. 905 or Rs. 10,860 per year.

STATEMENT VII

ALIGARH UNIVERSITY—BLOCK GRANT RECOMMENDED

1. *Expenditure*

Year	<i>Actuals</i>					Amount
						Ra.
1947-48	22,62,252
1948-49	21,27,503
1949-50	21,67,551
Average expenditure per annum, (in round figures)						Rs. 22,00,000

2. *Income*

Year	<i>Actuals</i>			
	Gross Income	Govt. of India Grant	Income excluding Government of India Grant.	
	Ra.	Ra.	Ra.	
1947-48	..	18,20,199	6,38,242	11,81,957
1948-49	..	16,71,439	6,35,822	10,35,617
1949-50	..	16,62,689	6,66,625	9,96,064
Average income per annum (excluding Government of India Grant)				Rs. 10,71,000
3. Average Deficit per annum (excluding Government of India Grant)-(in round figures)				11,30,000
4. Plus 10% as cushion for vacant & new posts, increments and Provident Fund & D. A. on increments etc. (in round figures)				1,20,000
5. Amount of Block Grant per annum				12.5 lakhs

STATEMENT VIII

BANARAS UNIVERSITY

Statement Showing Tutor-Pupil Ratio

Name of Institution	No. of students	No. of Teachers	Teacher-Pupil Ratio
Sanskrit Maha Vidyalaya	160	33	1 for 5
Central Hindu College	1750	92	1 for 20
College of Science	997	75	1 for 13
C.H.C. Kamacha	1541	35	1 for 44
Women's College	171	26	1 for 6
Law College	276	4	1 for 69
Ayurved College	374	21	1 for 17
Teacher Training College	156	21	1 for 7
College of Music & Fine Arts	78	11	1 for 7

STATEMENT IX
BANARAS UNIVERSITY
Student-Servant Ratio

Office or Institution	No. of students	No. of Ministerial Staff	No. of Class IV Servants
University Central Offices including Medical Department and Health Examination	—	93	116
Sanskrit Mahavidyalaya	160	2	8
Central Hindu College	1750	5	26
College of Science	997	36	57
C.H.C. Kamacha	1541	7	29
Women's College	171	1	7
Law College	276	1	3
Ayurved College	374	6	19
Teachers' Training College	166	2	14
College of Indology	—	1	4
College of Music & Fine Arts	78	1	1
College of Technology	264	27	40
College of Agriculture	125	11	34
Engineering College	543	27	39
College of Mining & Metallurgy	183	11	19
TOTAL	6618	231	416
		(1 for 30 students)	(1 for 16 students)

STATEMENT X

PANABAS UNIVERSITY

Statement Showing Position of Overdraft

Year	Receipt	Payment	Overdrawal Balance	Overdrawal as Per Cash Book	Difference	Remarks
		Rs.	Rs.			
1946-47	80,11,004-6-4	77,86,887-8-0	B. F. 9,55,716-3-11 7,54,485-13-11	7,54,485-13-11	-30,104-2-4	
1947-48	57,84,038-8-8	65,17,500-12-9	14,87,773-13-10	14,85,988-10-10	8,798-5-0	Due to adjust- ments made after the close of the Cash Book.
1948-49	67,94,406-10-11	43,10,042-1-6	19,83,364-6-5	16,63,182-5-3	-3,20,182-1-2	
1949-50	84,37,757-13-3	88,03,065-6-8	21,50,601-16-3	18,32,037-5-1	5,68,894-10-4	
Total	289,37,242-1-5	292,18,283-12-11				

STATEMENT XI

BANARAS UNIVERSITY—BLOCK GRANT RECOMMENDED

1. *Expenditure (General Fund)*

				<i>Actuals</i>	
Year				Amount	Rs.
				Rs.	
1947-48	...	..	..	45,77,273	
1948-49	..	..	..	43,91,156	
1949-50	..	..	..	50,04,638	
Average Expenditure per annum : —				..	49,57,689

2. *Incomes*

				<i>Actuals</i>	
Year				Govt. of India Grant	Income excluding Govt. of India Grant
				Rs.	Rs.
1947-48	39,60,531		14,57,613	25,22,918	
1948-49	38,14,737		14,30,975	24,83,781	
1949-50	47,99,073		18,82,193	29,06,875	
Average income per annum (excluding Government of India Grant), 26,37,858					

3. Average Deficit per annum (excluding Government of India Grant) (in round figures) 20,20,000
4. Plus amount for depreciation on Buildings etc. (not provided for by the University so far in the expenditure account) .. . 1,00,000
5. Plus 10% as cushion for vacant and new posts, increments, provident fund & dearness allowance on increments etc.—(in round figures) .. . 2,00,000
6. Amount of Block Grant per annum 23,20,000

STATEMENT XII

DELHI UNIVERSITY—BLOCK GRANT RECOMMENDED

Expenditure

excluding amounts for repayment of Govt. loans).

				<i>Actuals</i>	
Year				Amount	Rs.
1948-49	..	..	..	15,00,201	
1949-50	..	..	..	15,62,900	
Average expenditure per annum				..	15,31,550

2. Income

Year	<i>Actuals</i>		
	Gross Income	Govt. of India Grant	Income excluding Govt. of India Grant
	Rs.		Rs.
1948-49	15,04,572	9,50,501	5,44,071
1949-50	15,95,898	10,04,142	5,21,657
Average income per annum (excluding Government of India Grant)			5,32,814
3. Average Deficit per annum (excluding Government of India Grant) — (in round figures)			10,00,000
4. Plus amount for depreciation fund on Buildings & Equipment (not provided so far by the University)			50,000
5. Plus additional amount for the School of Economics			10,000
6. Plus 10% as cushion for new & vacant posts, increments and the increased expenditure on provident fund and dearness allowance on increments.			1,00,000
7. Amount of Block Grant per annum			11,60,000



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